



**STATE OF MISSOURI**  
DIVISION OF PROFESSIONAL REGISTRATION  
**APPLICATION FOR INITIAL FIRM PERMIT – OUT-OF-STATE**

**MISSOURI STATE BOARD OF ACCOUNTANCY**  
3605 MISSOURI BLVD, P.O. BOX 613  
JEFFERSON CITY, MISSOURI 65102-0613  
573/751-0012



## GENERAL INSTRUCTIONS

The instructions listed are to assist certified public accounting firms in meeting mandates of Chapter 326.289 of the Revised Statutes of Missouri. Each section must be filled out in its entirety with appropriate documents and fees attached. Incomplete applications will be returned. All fees are non-refundable.

### SECTION I: Entity Information

- **Entity** to include the type of practice you have.
  - Note: *Professional Corporations* will be issued a certificate to submit to the Secretary of State's Office once this application has been completed and received in the office. You must submit the certificate along with your articles of incorporation/organization and any fees or other documents required by the Secretary of State and Chapter 356 of the Revised Statutes of Missouri.

### SECTION II: General Firm Information

- **Legal Firm name** of firm
- **Fictitious Name** - Name advertised
- **Date** to include the day the firm began or expects to begin practice in Missouri.

#### QUESTIONS 1-8

- All questions must be answered.
- **Disciplinary Actions** to include any actions by state boards or federal agencies affecting the validity or good-standing of the firm or certificates held by partners, stockholders, etc., in the firm.
- Documentation must be provided if you answer yes to question #4.

#### QUESTIONS 9-11

- Businesses engaged in the retail sale of goods or paying taxable wages to employee(s) **must** possess a no tax due compliance letter from the Department of Revenue and provide their Missouri State Tax ID Number prior to the issuance of new firm licenses and all firm renewals.
- To obtain a "no tax due" statement from the Missouri Department of Revenue and for more information regarding this new requirement please visit:  
<http://dor.mo.gov/tax/business/sales/notaxdue/index.htm>  
or contact:  
Missouri Department of Revenue Taxation Bureau  
P.O. Box 3666  
Jefferson City, MO 65105-3666  
Phone: 573-751-9268  
E-mail: [taxclearance@dor.mo.gov](mailto:taxclearance@dor.mo.gov)
- Provide Employer Identification Number.

### SECTION III: Missouri Office Information

- **Address** to include street, city, state, and zip code.
- **Resident Manager** to include first and last name.
- **License Number** to include number issued by Missouri.
- **Telephone Number** to include area code and number of the office.

**If you have more than two offices in Missouri please attach and sign each additional sheet.**

### SECTION IV: Out of State Office Information

- **Firm name** to include the name under which the firm is operating in another state.
- **Address** to include street, city, state, and zip code of the firm.
- **State of Certification** to include state where the firm is actively licensed.
- **License Number** to include license number or certificate number of the firm.
- **Resident Managers** to include first and last name of individual/manager of the office.

- **Telephone Number:** to include area code and number of the office.
- **State of Resident Managers License** to include state where the manager is actively licensed.
- **License/Certificate Number** to include the license number of the manager.
- **Additional Sheets** to include the list of names and addresses of all out-of-state shareholders, partners, stockholders, etc., of the firm who are not listed in Part V or VI of the application.

### SECTION V: Licensed Shareholders, Equity Partners, Etc.

- **Licensee Name** to include last name, then first name and middle initial.
- **Office Location** to include street, city, state, and zip code.
- **Missouri License Number** to include license number issued by the Missouri State Board of Accountancy.
- **Additional Sheets** to include the list of names and addresses of all out-of-state shareholders, partners, stockholders, etc., of the firm who are not listed in Part V or VI of the application.

### SECTION VI: Non-CPA Shareholders, Partners, Etc.

Note: Non-CPA's owners must be active participants in the firm, and must hold less than a simple majority ownership in the firm.

- **Name** to include last name first, first name and middle initial.
- **Business Address** to include street, city, state, and zip code.
- **Percentage of Ownership** to include percentage that individual owns.

**Affidavit:** to include the sworn statement of a partner, member or shareholder stating all representations are correct to the best of your knowledge, and you will provide additional documentation as required by the board.

### SECTION VII: Provisional License Application

- **Name** to include the name of one partner, member, or shareholder that is associated with the firm.
- **Home Address** to include street, city, state and zip code.
- **Business Name and Address** to include complete name of business, street, city, state, and zip code.
- **Telephone Number** to include area code and number of home and business office.
- **E-mail** to include home or business e-mail address.
- **Social Security Number** must have nine numbers listed.
- **Date of Birth** to include month/day/year.
- **Additional Names** to include all names that you have been known by.
- **A. CPA Certificate/License Number** to include complete license/certificate number, date issued, state in which you hold the current license, and expiration date of that license.
- **B.** If you answer yes to this question you must attach an additional sheet explaining the situation in detail.
- **Applicant's Signature** must include signature and date completed.

**Fee Information:** Attach a check in the amount of **\$90.00** payable to the Missouri State Board of Accountancy. A delinquent fee of \$25.00 per month or portion of a month is also charged for failure to obtain a permit timely. All fees are non-refundable and cannot be applied to another application.

If you need further assistance please contact the Board at 573-751-0012.



STATE OF MISSOURI  
DIVISION OF PROFESSIONAL REGISTRATION  
**APPLICATION FOR INITIAL FIRM PERMIT – OUT-OF-STATE**

MISSOURI STATE BOARD OF ACCOUNTANCY  
3605 MISSOURI BLVD, P.O. BOX 613  
JEFFERSON CITY, MISSOURI 65102-0613  
573/751-0012

**SECTION I - TO BE COMPLETED BY THE APPLICANT. (Type or print in black ink)**

After reading the directions, please complete the appropriate sections. Be sure to sign and date the form. Submit this form along with the appropriate fee to:

Missouri State Board of Accountancy  
P.O. Box 613  
Jefferson City, MO 65102-0613

PLEASE CHECK ONE OF THE FOLLOWING

- ☐ Professional Corporation ☐ Limited Liability Company  
☐ Sole-proprietorship ☐ Partnership/LLP's

**SECTION II - GENERAL INFORMATION**

Please complete the following information

LEGAL FIRM NAME

FICTITIOUS NAME

DATE FIRM BEGAN OR EXPECTS TO BEGIN PRACTICE IN MISSOURI

1. DOES OR WILL YOUR FIRM PERFORM ANY COMPILATIONS, REVIEWS, OR AUDITS IN A CALENDAR YEAR?

☐ YES ☐ NO **If yes, your firm MUST be enrolled in a peer review program.**

2. IS YOUR FIRM CURRENTLY PARTICIPATING IN A PEER REVIEW PROGRAM?

☐ YES ☐ NO

If yes, when was your last peer review? \_\_\_\_\_ Who administered your review? \_\_\_\_\_ Who performed the review? \_\_\_\_\_

3. IS YOUR FIRM IN COMPLIANCE WITH 326.289.4(3), RSMO; WHICH STATES ANY INDIVIDUAL LICENSEE WHO WAS INITIALLY LICENSED ON OR AFTER AUGUST 28, 2001, AND WHO IS RESPONSIBLE FOR SUPERVISING ATTEST SERVICES OR SIGNS OR AUTHORIZES SOMEONE TO SIGN ATTESTATION REPORTS ON BEHALF OF A FIRM, HAS AN ADDITIONAL YEAR OF EXPERIENCE GAINED UNDER THE SUPERVISION OF A LICENSEE FROM THIS OR ANOTHER STATE?

☐ YES ☐ NO

I submit answers to the following questions: (For any "Yes" answers, submit details.)

4. Has any partner, member, shareholder, stockholder, etc., ever been found guilty, or entered a plea of guilty or nolo contendere, in a criminal prosecution under the laws of any state or of the United States, for any offense other than a minor traffic violation, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence?

☐ YES ☐ NO

5. Has any partner, member, shareholder, stockholder, etc., had a license and/or certificate as a CPA or public accountant of any other state or political subdivision of the U.S., ever been disciplined or otherwise restricted?

☐ YES ☐ NO

If yes, what state and when? ▶

6. Has any partner, member, shareholder, stockholder, etc., ever been enrolled to practice before the U.S. Treasury Department or any governmental body or agency?

☐ YES ☐ NO

If yes, has such right to practice ever been disciplined or otherwise restricted?

☐ YES ☐ NO

7. Has any partner, member, shareholder, stockholder, etc., ever had a professional or vocational license, certificate or registration denied, disciplined (including, but not limited to, probation, suspension or revocation) or otherwise restricted by any state, agency of the federal government or by any foreign country?

☐ YES ☐ NO

8. Has any partner, member, shareholder, stockholder, etc., listed in Section V and VI of this application, ever violated the rules and standards of professional conduct governing the practice of public accounting?

☐ YES ☐ NO

9. This business engages in the sale of goods at retail.

☐ YES ☐ NO

10. If you answered yes to question #9, this business has filed and paid all of its sales and withholding tax obligations. Please provide a copy of your Missouri No Tax Due compliance letter.

☐ YES ☐ NO

11. Missouri state tax ID number: \_\_\_\_\_ Employer Identification number: \_\_\_\_\_

**Businesses engaged in the retail sale of goods must possess a no tax due compliance letter from the Department of Revenue prior to the issuance of new firm licenses and all firm renewals.**

*Section 114.083.4 RSMo (Cum Supp 2007) states: "In addition to the provision of subsection 2 of this section, beginning January 1, 2009, the possession of a statement from the Department of Revenue stating no tax due under sections 143.191 to 143.265, RSMo, or sections 144.010 to 144.510 shall also be a prerequisite to the issuance or renewal of any city or county occupation license or any state license required for conducting any business where goods are sold at retail. This statement of no tax due shall be dated no longer than ninety days before the date of submission for application or renewal of the city or county license.*

You can verify your tax compliance letter at <http://dor.mo.gov/tax/business/sales/notaxdue/index.htm>. **If you have any questions regarding taxes contact the Department of Revenue at 573-751-9268 or email: [taxclearance@dor.mo.gov](mailto:taxclearance@dor.mo.gov).**

**SECTION III - MISSOURI OFFICES****LIST ALL OFFICES LOCATED IN THE STATE OF MISSOURI. (use additional pages if necessary)****Office Number 1**

ADDRESS (STREET, CITY, STATE, ZIP CODE)

RESIDENT MANAGER'S NAME

MISSOURI CERTIFICATE NUMBER

OFFICE TELEPHONE NUMBER

NUMBER OF LICENSED CPA PROFESSIONAL PERSONNEL IN THIS OFFICE

**Office Number 2**

ADDRESS (STREET, CITY, STATE, ZIP CODE)

RESIDENT MANAGER'S NAME

MISSOURI CERTIFICATE NUMBER

OFFICE TELEPHONE NUMBER

NUMBER OF LICENSED CPA PROFESSIONAL PERSONNEL IN THIS OFFICE

**SECTION IV - OUT-OF-STATE OFFICES****If your firm does not have an office in the State of Missouri, list all offices outside the State of Missouri that are practicing within the State of Missouri (Attach additional pages if necessary).**

FIRM NAME

ADDRESS (STREET, CITY, STATE, ZIP CODE)

STATE OF LICENSE/CERTIFICATION OF FIRM

LICENSE/CERTIFICATE NUMBER OF FIRM

RESIDENT MANAGER'S NAME

OFFICE TELEPHONE NUMBER

STATE OF RESIDENT MANAGERS LICENSE

CERTIFICATE NUMBER OF THE RESIDENT MANAGER

**SECTION V - LICENSED SHAREHOLDERS, PARTNERS, ETC.****List all shareholders, partners, etc. of the offices listed in Parts II and III who will practice in Missouri. (attach additional page(s) if necessary).**

Licensee Name	Office Location	Missouri License Number

**SECTION VI - NON-CPA SHAREHOLDERS, PARTNERS, ETC.****List all non-CPA shareholders, partners, etc. of the offices listed in Parts III and IV. (attach additional page(s) if necessary).**

Name	Business Address	Percentage of Ownership

**AFFIDAVIT**

I hereby declare that the firm has registered all offices of this firm, which are practicing in the State of Missouri, or intend to practice in the State of Missouri.

I further declare that I have listed all partners, shareholder, etc. of the firm who are practicing in the State of Missouri or who intend to practice in the State of Missouri.

I further declare that all non-CPA owners are active participants in the firm.

I further declare that all partners, shareholders, employees, etc., (both license CPA and non-CPA's) of the firm engaged in the practice of public accounting in the United States are in good standing as certified public accountants in one or more states. All employees and/or partners, shareholders, etc., practicing in Missouri who are Missouri CPAs hold or have applied for a current license to practice. All employees and/or partners, shareholders, etc., practicing in Missouri who hold CPA certificates issued by another state must apply for Missouri CPA license.

I further declare that all licensees who supervise attest review or compilation services or sign or authorize someone to sign the firm's reports on financial statements have met the competency and experience requirements as stated in Section 326.289.4(3).

I further declare that my firm, if required by 326.289.9 and 20 CSR 2010-5.070 through 2010-5.080, is currently enrolled in an approved peer review program.

I further declare that I am a licensed CPA and an equity owner of the firm and that all information and statements in or submitted as a part of this application are true, complete and correct to my best knowledge subject to the penalties of making a false affidavit or declaration and I will furnish any additional information requested by the Missouri State Board of Accountancy and I give the Board permission to verify all statements made in connection with this application, or to make other such investigations as the Board deems necessary.

APPLICANT SIGNATURE

DATE

**FOR BOARD USE ONLY**

APPROVED OR REJECTED

DATE

FEE RECEIVED

REGISTRATION NUMBER

**SECTION VII - PROVISIONAL LICENSE APPLICATION**

PLEASE NOTE: In order for an out-of-state firm to obtain a permit to provide attest, review, and compilation services one licensee (partner, member, shareholder) must be associated with the firm. Therefore please complete the following information. (No physical license will be issued to the licensee.)

**THIS SECTION APPLIES TO THE FOLLOWING APPLICANTS:**

1. Who does not have a principal place of business in Missouri;
2. Who does not have a Missouri CPA Certificate
3. Who has a valid license to practice Public Accountancy from a state whose; licensing requirements are determined by the board to be substantially equivalent to the Missouri accountancy act, or
4. Who has a valid license to practice Public Accountancy from a state whose individual qualifications are substantially equivalent to the licensure requirements of sections 326.250 to 326.331; and
5. All questions must be answered, all required documentation must be attached.

NAME (LAST, FIRST, MIDDLE)

HOME ADDRESS (STREET, CITY, STATE, ZIP CODE)

BUSINESS NAME

BUSINESS ADDRESS (STREET, CITY, STATE, ZIP CODE)

HOME TELEPHONE

WORK TELEPHONE

E-MAIL

SOCIAL SECURITY NUMBER

DATE OF BIRTH

HAVE YOU EVER BEEN KNOWN BY ANOTHER NAME? IF YES, LIST

- A. CPA Certificate/License number \_\_\_\_\_ dated \_\_\_\_\_ from the State of \_\_\_\_\_ held by me and is under no disciplinary action by this Board. I hold a license and/or permit from this board for the period ending \_\_\_\_\_ which allows me the unrestricted privilege to use the CPA title and to practice public accountancy in this board's jurisdiction.
- B. Have you ever been found guilty, or entered a plea of nolo contendere, for any offense other than minor traffic violations in a criminal prosecution under the laws of any state or of the United States, whether or not sentence was imposed, including suspended imposition of sentence or suspended execution of sentence? If yes, please attach an additional sheet explaining the situation.

☐ YES ☐ NO

APPLICANT'S SIGNATURE

DATE